

(1946) Department

MS SERIES.

G.O. No. 205

Dated 12/6/46.

pp. 87-37e 18

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[Despatch Abstract.]

AS/7

Office of the Director of public Instruction, Madras.  
Dr. S. R. U. Savor, M.A., D.Sc., I.E.S.,  
Director of Public Instruction, Madras.

R.P.No. 24-B3/45-46

Dated 24th January, 1946.

S u b j e c t.

Budget Estimate—Elementary Education Fund—1946-47—  
South Kanara District Board.

Reference:—

Letter R.C.No. 20263-E8/45 dated 27.11.1945 of the  
president, District Board, South Kanara (with enclosures)

S u b m i t t e d.

Variations between the sanctioned budget and the revised estimates have been explained by the president and details for provisions made in the Budget Estimate for 1946-47 have also been furnished.

Revised Estimate - 1945-46:

- 4896
- (i) The credit taken for Rs. 66,530/- as Government grant under Section 37 of the Act should be raised to Rs. 66,532/- with reference to G.O.No. 736-Education dated 11.5.1945.
- (ii) The credit taken for Rs. 5,42,150/- as Government grant under the proviso to Section 37 of the Act should be reduced to Rs. 2,81,797/- with reference to G.O.No. 553-Education dated 10.4.1945 and No. 594-Education dated 16.4.1945.
- (iii) Credit should be taken separately for a subsidy of Rs. 1,73,000/- sanctioned in G.O.No. 1393 Education dated 11.9.1945 towards the payment of dearness allowance to teachers.
- (iv) Presumably, a sum of Rs. 87,353/- is included in one sum of Rs. 5,42,150/- as Government grant for the introduction of compulsory Elementary Education in rural areas, regarding which remarks are made in para 9 infra.
- (v) The provisions under (1) Furniture and apparatus, (2) Library books and maps, (3) Repairs to buildings and (4) Lands and buildings appear to be much in excess of what the Board can spend during the year, as judged from the expenditure incurred in this regard during 1944-45 and the actuals upto the end of September 1945.
- (vi) The total proposed expenditure - Ordinary and Capital exceeds the sanctioned budget and the sanction of Government is necessary for the excess.

4. Budget Estimate - 1946-47:

- (i) The credit taken for a Government grant of Rs. 67,520/- under Section 37 of the Act is liable to revision with reference to the amount of education tax that may be collected and adjusted to the credit of the Fund during 1945-46.
- (ii) The credit taken for a Government grant of 4,45,030/- under the proviso to section 37 of the Act should be reduced to Rs. 2,81,797/- with reference to para 3(ii) above.
- (iii) Evidently the credit for Rs. 4,45,030/- includes a sum of Rs. 1,63,283/- as Government grant for the compulsion scheme.

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this amount should have been shown separately.

(iv) The provisions of Rs. 6,000/- under furniture and apparatus and Rs. 2,000/- under Library books and maps should be transferred to Expenditure—Capital under the head "Equipment"

(v) The revised budget for 1945-46 opened with a credit balance of Rs. 35,470/- and the budget for 1946-47 closes with a deficit of Rs. 4,04,170/-. This large disparity is mainly due to an under estimate of the Government grants and inflation of certain items of expenditure, referred to in para 3(v) above and para 9 infra.

(vi) With reference to para 9 infra, the deficit will work to Rs. 2,72,170/- only and to cover this the Board may be advised to increase its contribution from the general account.

5. The accommodation provided for 57 boys' schools and 13 girls' schools is inadequate or unsuitable. Most of the boys' schools admitting girls also, are not provided with separate sanitary arrangements for girls. Almost all the buildings require white washing and minor repairs. The boys school at Hosdurg is located in a most unsuitable and insanitary building. The Board may launch upon a building programme spread over a period of 5 to 7 years and rectify the defects in accommodation by housing the schools in buildings of its own.

6. Additional teachers are required in 31 boys' schools and in 9 girls' schools. Some boys' schools are in need of secondary grade teachers. The provision made in the budget for the appointment of additional teachers may be utilised with the previous approval of the inspecting officers.

7. The equipment supplied to most of the schools is not adequate. As large sums were provided for the purpose in the budget, the Board should spend the full amounts in consultation with the Inspecting Officers, so that the defects can be rectified and the schools adequately equipped. Separate estimates for receipts and expenditure for the working of the scheme of compulsory elementary education have not been furnished by the President.

#### 8. Compulsory Elementary Education:

(1) Government subsidy for the following items are obviously under-estimated as shown below:

| Items of Expenditure.                                                                | Actuals<br>1944-45 | Revised<br>Estimate<br>1945-46. | Budget<br>Estimate<br>1946-47. |
|--------------------------------------------------------------------------------------|--------------------|---------------------------------|--------------------------------|
| (1)                                                                                  | (2)                | (3)                             | (4)                            |
| (a) Salary of teachers—Dearness<br>allowance—Teachers.                               | 6,08,974           | 4,66,500<br>2,95,500            | 5,05,500<br>2,99,500           |
| (b) House Rent ..                                                                    | 19,475             | 22,800                          | 24,400                         |
| (c) Other items (excluding midday<br>meals).                                         | 18,039             | 64,200                          | 1,43,400                       |
| (d) Midday meals                                                                     | —                  | (-) 43,200                      | (-) 1,18,800                   |
| (e) Capital - Equipment<br>Buildings                                                 | —                  | 9,000<br>20,000                 | —                              |
| Total ..                                                                             | 6,46,488           | 8,78,000                        | 9,72,800                       |
| (g) Additional expenditure—<br>(Col. (3)-(2) & (4)-(3)) ..                           |                    | 2,31,512                        | 3,26,312                       |
| (h) Credit taken for Govt. subsidy<br>(paras 4(iv) & 5(iii) above) ..                |                    | 87,353                          | 1,63,283                       |
| (i) Short credit taken by the Board                                                  |                    | 1,44,159                        | 1,63,029                       |
| (j) Allowance for normal increase due to enhanced<br>rate of dearness allowance etc. |                    | 75,159                          | 1,00,029                       |
| Additional credit that should be taken<br>towards compulsory elementary education    |                    | 69,000                          | 63,000                         |
| Additional Government grant to be taken credit of                                    |                    | 1,56,353                        | 2,26,233                       |

~~Page 3.~~

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On account of the additional amount of Rs. 1,32,000/- that should be taken credit of as Government subsidy, the deficit of Rs. 4,04,170/- in the Budget Estimate for 1946-47 will be reduced to Rs. 2,72,170/-.

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For Director of public instruction.

To

The Secretary to the Government of Madras,  
Education and Public Health Department,  
Fort St. George, Madras.

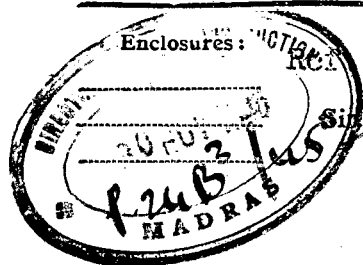
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| Department                                                                                                                                | Received                                                                                                                                                                  | Registered |
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| From (Name) Sri.A.Lakshminarayana Rao<br>B.A., B.L.,<br>Designation President, District Board,<br>Station South Kanara, <u>Mangalore.</u> | To<br>The Secretary to the Government of<br>Madras, Education & Public Health<br>Department, <u>Madras</u> ; through the<br>✓ Director of Public Instructions,<br>Madras. |            |



Enclosures: 1  
C.No..20263-EB-45. dated 27-11-1945..

Subject:- Budget Estimate - 1946-'47 - Elementary  
Education Fund - District Board, South Kanara  
Forwarded to Government.

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The Budget Estimate of the Ele.Edn.Fund of this Board for the year 1946-'47 with the required enclosures is sent herewith. I request that the Government may be pleased to sanction the Revised Estimate for 1945-'46 and the Budget Estimate for 1946-'47.

I also request that the Government may be pleased to sanction the necessary grants to cover up the deficit in the Ele. Edn.Fund which is mainly due to the provision made for the payment of Dearness Allowance to Teachers of Board Ele.Schools at the rates admissible to Government Servants for the current year as well as for the Budget Year.

*M. K. U.*  
27/11

PRESIDENT,  
DISTRICT BOARD, SOUTH KANARA

KB/27-11-45.

Extract from the proceedings of the Meeting of the Members of the South Kanara District Board, ~~under section 23 (1), M.I.B. Act~~, dated 27-11-1945.

62. The draft revised budget estimate for 1945-'46 and the draft Budget Estimate for 1946-'47 of the Elementary Education Fund of the South Kanara, District Board.

Also Resolution No.2 dated 6-11-1945 of the Budget Committee.

RESOLUTION:

"Passed. The Government will be requested to sanction sufficient grants to cover up the deficit in the Ele. Education Fund mainly due to the provision made for the payment of Dearness Allowance to teachers of Elementary Schools at the rates admissible to Government Servants for the years 1945-'46 and 1946-'47.

SD:A.Lakshminarayana Rao,  
President, District Board, South Kanara.

(TRUE EXTRACT)

S.K. District Board Office,  
Mangalore, dated 27-11-'45.

KB/27-11-45.

27/11/45

*Mahesh Chel*  
27/11  
PRESIDENT,  
Dt. Board, South Kanara.

# BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND OF THE SOUTH KANARA DISTRICT BOARD FOR THE YEAR 1946-47.

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## Summary.

|             | Opening<br>balance | Receipts | Expenditure | Closing<br>balance |
|-------------|--------------------|----------|-------------|--------------------|
|             | Rs.                | Rs.      | Rs.         | Rs.                |
| 1. Ordinary | 88,550             | 5,870    | 10,42,490   | 4,04,170           |
| 2. Capital  |                    | 8,30     | 18,430      | --                 |

S.K. District Board Office,  
Mangalore, dated 27-11-45.

HYS/27.11.45

$\frac{28}{27/11/45}$

*M. K. K. K.*  
27/11  
PRESIDENT,  
DISTRICT BOARD, SOUTH

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# **ELEMENTARY EDUCATION BUDGET**

**1946-1947**

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**SOUTH KANARA DISTRICT BOARD**

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# ELEMENTARY EDUCATION BUDGET-1946-'47

| HEAD OF ACCOUNT<br>ಲೆಕ್ಕಗಳ ಶಿರೋನಾಮೆಗಳು                                                                                               | Budget estimate<br>ಬಜೆಟ್ ಎಸ್ತಿಮೇಟು<br>1945-'46 | Revised estimate<br>ಶಿಫ್ಟುಪಡಿಯ ಎಸ್ತಿಮೇಟು<br>1945-'46 | Estimated deficit or<br>excess<br>ಕಡಿಮೆ ಅಥವಾ ಹೆಚ್ಚಿಗೆ<br>1945-'46 | Budget estimate<br>ಬಜೆಟ್ ಎಸ್ತಿಮೇಟು<br>1946-'47 | Actuals<br>ಐನ್ ನೋಬಲಗು<br>1944-'45 | Actuals from April<br>to September 1945<br>1945ನೇ ಎಪ್ರಿಲಿನಿಂದ<br>ಸೆಪ್ಟೆಂಬರ್ ವರೆಗಿನ<br>ಐನ್ ನೋಬಲಗು |
|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------|
| (1)                                                                                                                                  | (2)                                            | (3)                                                  | (4)                                                               | (5)                                            | (6)                               | (7)                                                                                              |
| SUBSIDIARY ACCOUNT<br>ಸಬ್ಸಿಡಿಯರಿ ಲೆಕ್ಕ                                                                                               | Rs.<br>ರೂ.                                     | Rs.<br>ರೂ.                                           | Rs.<br>ರೂ.                                                        | Rs.<br>ರೂ.                                     | Rs.<br>ರೂ.                        | Rs.<br>ರೂ.                                                                                       |
| <b>B. Elementary Education Account</b><br>ಪ್ರಾಥಮಿಕ ವಿದ್ಯಾಭ್ಯಾಸ ಲೆಕ್ಕ                                                                 |                                                |                                                      |                                                                   |                                                |                                   |                                                                                                  |
| <i>Receipts—Ordinary.</i><br>ಜನನಾ—ಸಾಧಾರಣ                                                                                             |                                                |                                                      |                                                                   |                                                |                                   |                                                                                                  |
| Opening Balance—<br>ಪ್ರಾರಂಭದ ತಿಲ್ಲುಕು                                                                                                | 42,000                                         | 35,470                                               | —6,530                                                            | —88,550                                        | 53,495                            | 35,467                                                                                           |
| (1) Education tax—<br>ವಿದ್ಯಾಭ್ಯಾಸ ತೆರಿಗೆ                                                                                             |                                                |                                                      |                                                                   |                                                |                                   |                                                                                                  |
| Current<br>ಜಾಲ್ತ                                                                                                                     | 1,77,200                                       | 1,80,340                                             | +3,140,                                                           | 1,81,200                                       | 1,89,300                          | 90,540                                                                                           |
| (4) School Fees<br>ಶಾಲಾ ಫೀಸು                                                                                                         | 6,500                                          | 7,200                                                | +700                                                              | 7,200                                          | 7,208                             | 3,650                                                                                            |
| (5) Endowments<br>ಉಂಬಳಿಗಳು                                                                                                           |                                                |                                                      |                                                                   |                                                | 1                                 |                                                                                                  |
| (6) Contributions<br>ಸಹಾಯ ದ್ರವ್ಯ                                                                                                     | 180                                            | 180                                                  |                                                                   | 180                                            | 950                               | 128                                                                                              |
| (8) Other receipts<br>ಇತರ ಜಮೆ                                                                                                        | 1,500                                          | 1,500                                                |                                                                   | 1,500                                          | 1,573                             | 905                                                                                              |
| (9) Government Grant—<br>ಸರ್ಕಾರಿ ಗ್ರೇಂಟು                                                                                             |                                                |                                                      |                                                                   |                                                |                                   |                                                                                                  |
| (i) Under Section 37 of the Elementary<br>Education Act<br>ಎಲಿಮೆಂಟರಿ ಎಡ್ಯುಕೇಶನ್ ಆಕ್ಟ್ ಸೆಕ್ಷನ್ 37ರ ಪ್ರಕಾರ                             |                                                |                                                      |                                                                   |                                                |                                   |                                                                                                  |
| Current<br>ಜಾಲ್ತ                                                                                                                     | 63,260                                         | 66,530                                               | +3,270                                                            | 67,620                                         | 63,920                            | 66,532                                                                                           |
| (ii) Under Proviso to Section 37 of the<br>Elementary Education Act<br>ಎಲಿಮೆಂಟರಿ ಎಡ್ಯುಕೇಶನ್ ಆಕ್ಟ್ ಸೆಕ್ಷನ್ 37 ಸಹಾಯಕ<br>ನಿಬಂಧನೆ ಪ್ರಕಾರ | 4,17,850                                       | 5,42,150                                             | +1,24,300                                                         | 4,45,080                                       | 3,75,530                          | 3,13,892                                                                                         |
| (10) Contribution from the General Account<br>ಸಾಮಾನ್ಯ ಲೆಕ್ಕದಿಂದ ಸಹಾಯ ದ್ರವ್ಯ                                                          |                                                |                                                      |                                                                   |                                                |                                   |                                                                                                  |
| (a) For payment of temporary allowances<br>of Rs. 4.<br>ತಾತ್ಕಾಲಿಕ ಭತ್ಯೆಗಳು ರೂ. 4ರ ಪ್ರಕಾರ ಪಾವತಿ ಬಗ್ಗೆ                                 | 28,980                                         | 28,980                                               | —                                                                 | 28,980                                         | 28,975                            |                                                                                                  |
| (b) For other purpose<br>ಇತರ ಕಾರ್ಯಗಳಿಗೆ                                                                                              | 11,560                                         | 11,560                                               | —                                                                 | 11,560                                         | 11,550                            | 16                                                                                               |
| (11) Advances recovered<br>ವಸೂಲಾದ ವೆಡ್ವಾನ್ಸುಗಳು                                                                                      | 6,000                                          | 2,000                                                | —4,000                                                            | 2,000                                          | 1,655                             | 189                                                                                              |

| HEAD OF ACCOUNT<br>ಲೆಖ್ಯಗಳ ತಿರೋನಾಮೆಗಳು                                                                 | Budget estimate<br>ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು<br>1945-'46. | Revised estimate<br>ಆದ್ಯುಸ್ಟೆಡ್ ಎಸ್ಟಿಮೇಟು<br>1945-'46. | Estimated deficit or<br>excess<br>ಕಡಿಮೆ ಅಥವಾ ಹೆಚ್ಚಿಗೆ<br>1945-'46. | Budget estimate<br>ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು<br>1946-'47. | Actuals<br>ಐನ್ ಮೊಬಲಗು<br>1944-'45. | Actuals from April<br>to September 1945<br>1946ನೇ ಎಪ್ರಿಲಿನಿಂದ<br>ಸೆಪ್ಟೆಂಬರ್ ವರೆಗಿನ<br>ಐನ್ ಮೊಬಲಗು |
|--------------------------------------------------------------------------------------------------------|-------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------------|
| (1)                                                                                                    | (2)                                             | (3)                                                    | (4)                                                                | (5)                                             | (6)                                | (7)                                                                                              |
|                                                                                                        | Rs.<br>ರೂ.                                      | Rs.<br>ರೂ.                                             | Rs.<br>ರೂ.                                                         | Rs.<br>ರೂ.                                      | Rs.<br>ರೂ.                         | Rs.<br>ರೂ.                                                                                       |
| <b>Deduct—Refunds</b> ... ..<br>ಕಳಿ—ರಿಫಂಡುಗಳು                                                          |                                                 | 20                                                     | +20                                                                | 20                                              | 5                                  | 13                                                                                               |
| <b>Deduct—Amount transferred to Capital</b><br>ಕಳಿ—ಭಂಡವಾಳ ಲೆಕ್ಕಕ್ಕೆ ಟ್ರಾನ್ಸ್‌ಫರ್ ಮಾಡಿದ ಮೊಬಲಗು          | 6,000                                           | 31,560                                                 | + 25,560                                                           | 18,430                                          | 1,094                              |                                                                                                  |
| <b>Total....</b><br>ಜುಮ್ಲಾ                                                                             | 7,07,030                                        | 8,08,860                                               | + 1,01,830                                                         | 7,26,870                                        | 6,79,563                           | 4,75,823                                                                                         |
| <b>Receipts—Capital</b><br>ಜಮಾ—ಭಂಡವಾಳ                                                                  |                                                 |                                                        |                                                                    |                                                 |                                    |                                                                                                  |
| 6. <b>Add—Amount transferred from Ordinary</b><br>ಕೂಡಿಸು—ಸಾಧಾರಣ ಲೆಕ್ಕದಿಂದ ಟ್ರಾನ್ಸ್‌ಫರ್ ಆದ<br>ಮೊಬಲಗು    | 6,000                                           | 31,560                                                 | + 25,560                                                           | 18,430                                          | 1,094                              |                                                                                                  |
| <b>Total....</b><br>ಜುಮ್ಲಾ                                                                             | 6,000                                           | 31,560                                                 | + 25,560                                                           | 18,430                                          | 1,094                              |                                                                                                  |
| <b>Total, Ordinary and Capital....</b><br>ಜುಮ್ಲಾ, ಸಾಧಾರಣ ಮತ್ತು ಭಂಡವಾಳ                                  | 7,13,030                                        | 8,40,420                                               | + 1,27,390                                                         | 7,45,300                                        | 6,80,657                           | 4,75,823                                                                                         |
| <b>Grand Total, Including Opening Balance.</b><br>ಒಟ್ಟು ಜುಮ್ಲಾ, ಪ್ರಾರಂಭದ ತಿಲ್ಲು ಕೂಡಿ                   | 7,55,030                                        | 8,75,890                                               | + 1,20,860                                                         | 6,56,750                                        | 7,34,152                           | 5,11,290                                                                                         |
| <b>Expenditure—Ordinary</b><br>ಖರ್ಚು—ಸಾಧಾರಣ                                                            |                                                 |                                                        |                                                                    |                                                 |                                    |                                                                                                  |
| <b>Staff—</b><br>ನೌಕರರು                                                                                |                                                 |                                                        |                                                                    |                                                 |                                    |                                                                                                  |
| <b>Salaries and allowances</b> ... ..<br>ಸಂಭಳ ಮತ್ತು ಭತ್ತೆಗಳು                                           |                                                 |                                                        |                                                                    |                                                 |                                    |                                                                                                  |
| <b>District Board Educational Officer—</b><br>ಡಿಸ್ಟ್ರಿಕ್ಟ್ ಬೋರ್ಡ್ ವಿದ್ಯಾ ಅಧೀಶರು                        |                                                 |                                                        |                                                                    |                                                 |                                    |                                                                                                  |
| <b>Salary</b> ..<br>ಸಂಬಳ                                                                               | 2,310                                           | 2,100                                                  | — 210                                                              | 2,100                                           | 2,230                              | 1,004                                                                                            |
| <b>Dearness Allowance</b><br>ಕುಟ್ಟಿ ಭತ್ತೆ                                                              | —                                               | 380                                                    | + 380                                                              | 380                                             | —                                  |                                                                                                  |
| <b>Contribution for pension and leave allowance...</b><br>ಪೆನ್ಷನ್ ಫಂಡಿಗೆ ಮತ್ತು ರಜಾ ಭತ್ತೆಗೆ ಸಹಾಯ ದ್ರವ್ಯ | 600                                             | 610                                                    | + 10                                                               | 630                                             | 547                                | 206                                                                                              |
| <b>Travelling allowance and contingencies</b> ...<br>ಪ್ರಯಾಣದ ಭತ್ತೆ ಮತ್ತು ಸಾಧಿಲುನಾಡೆ                    | 530                                             | 550                                                    | + 20                                                               | 550                                             | 326                                | 78                                                                                               |
| <b>Masters—</b><br>ಉಪಾಧ್ಯಾಯರು                                                                          |                                                 |                                                        |                                                                    |                                                 |                                    |                                                                                                  |
| <b>Salaries</b> ... ..<br>ಸಂಬಳ                                                                         | 6,35,000                                        | 4,66,500                                               | — 1,68,500                                                         | 5,05,500                                        | 6,08,974                           | 3,69,786                                                                                         |
| <b>Dearness Allowance</b> ... ..<br>ಕುಟ್ಟಿ ಭತ್ತೆ                                                       |                                                 | 2,95,500                                               | + 2,95,500                                                         | 2,99,500                                        | —                                  |                                                                                                  |
| <b>Clerks and servants</b> ... ..<br>ಗುಮಾಸ್ತರು ಮತ್ತು ಸೇವೆಗಳು                                           | 5,400                                           | 8,560                                                  | + 3,160                                                            | 9,760                                           | 5,180                              |                                                                                                  |
| <b>Gratuity</b> ... ..<br>ಉಂಬಳ                                                                         | 300                                             | 500                                                    | + 200                                                              | 500                                             | 282                                | 195                                                                                              |

| HEAD OF ACCOUNT<br>ಲೆಖ್ಖಗಳ ತಿರೋನಾಮೆಗಳು                                                  |                 |                 |                  | Budget estimate<br>ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು<br>1945-46. | Revised Estimate<br>ತಿರುಪಡಿಯ ಎಸ್ಟಿಮೇಟು<br>1945-46. | Estimated deficit or<br>excess<br>ಕಡಿತವು ಅಥವಾ ಹೆಚ್ಚಿಗೆ<br>1945-46. | Budget estimate<br>ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು<br>1946-47 | Actuals<br>ಐನ್ ಮೊಬಲಗು<br>1944-45. | Actuals from April<br>to September 1945.<br>1945ನೇ ಎಪ್ರಿಲಿನಿಂದ<br>ಸೆಪ್ಟೆಂಬರ್ ವರೆಗಿನ<br>ಐನ್ ಮೊಬಲಗು |
|-----------------------------------------------------------------------------------------|-----------------|-----------------|------------------|------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------|
| (1)                                                                                     | (2)             | (3)             | (4)              | (5)                                            | (6)                                                | (7)                                                                |                                               |                                   |                                                                                                   |
|                                                                                         | Rs.<br>ರೂ.      | Rs.<br>ರೂ.      | Rs.<br>ರೂ.       | Rs.<br>ರೂ.                                     | Rs.<br>ರೂ.                                         | Rs.<br>ರೂ.                                                         |                                               |                                   |                                                                                                   |
| Contribution to Provident Fund ...<br>ಪ್ರೊವಿಡೆಂಟ್ ಫಂಡಿಗೆ ಸಹಾಯ ದ್ರವ್ಯ                    | 28,000          | 26,000          | -2,000           | 26,000                                         | 24,724                                             | 70                                                                 |                                               |                                   |                                                                                                   |
| Travelling allowances ...<br>ಪ್ರಯಾಣದ ಬಗ್ಗೆ ಖರ್ಚು                                        | 1,800           | 1,200           | -600             | 1,200                                          | 879                                                | 323                                                                |                                               |                                   |                                                                                                   |
| 2. Contingencies and equipment—<br>ಸಾದಿಲ್ವಾರು ಮತ್ತು ಸಾಮಗ್ರಿ                             |                 |                 |                  |                                                |                                                    |                                                                    |                                               |                                   |                                                                                                   |
| Contingencies ...<br>ಸಾದಿಲ್ವಾರು                                                         | ...             | ...             | ...              | ...                                            | ...                                                | ...                                                                |                                               |                                   |                                                                                                   |
| House Rent ...<br>ಮನೆ ಬಾಡಿಗೆ                                                            | 20,500          | 22,800          | +2,300           | 24,400                                         | 19,475                                             | 10,302                                                             |                                               |                                   |                                                                                                   |
| Other items ...<br>ಇತರ ಖಾತೆಗಳು                                                          | 20,400          | 64,200          | +43,800          | 1,43,400                                       | 18,039                                             | 9,598                                                              |                                               |                                   |                                                                                                   |
| Equipment—<br>ಸಾಮಗ್ರಿಗಳು                                                                |                 |                 |                  |                                                |                                                    |                                                                    |                                               |                                   |                                                                                                   |
| Furniture and apparatus ...<br>ಫರ್ನಿಚರ್ ಮತ್ತು ಎಪ್ಪರೇಟಸ್                                 | 5,000           | 14,000          | +9,000           | 6,000                                          | 2,006                                              | —                                                                  |                                               |                                   |                                                                                                   |
| Library books and Maps ...<br>ಲೈಬ್ರರಿ ಪುಸ್ತಕಗಳು ಮತ್ತು ನಕ್ಷೆಗಳು                          | 3,000           | 3,000           |                  | 2,000                                          | 726                                                | 279                                                                |                                               |                                   |                                                                                                   |
| 3. Prizes and Scholarships ...<br>ಬಹುಮಾನಗಳು ಮತ್ತು ವಿದ್ಯಾವೇತನಗಳು                         | ...             | ...             | ...              | ...                                            | ...                                                | ...                                                                |                                               |                                   |                                                                                                   |
| 4. Repairs to buildings ...<br>ಕಟ್ಟಡಗಳಿಗೆ ದುರಸ್ತಿ                                       | 10,850          | 18,610          | +7,760           | 12,500                                         | 6,829                                              | 1,110                                                              |                                               |                                   |                                                                                                   |
| 5. Contribution to Panchayats ...<br>ಪಂಚಾಯತ್‌ಗಳಿಗೆ ಸಹಾಯ ದ್ರವ್ಯ                          | 430             | 300             | -130             |                                                | 426                                                | —                                                                  |                                               |                                   |                                                                                                   |
| Contribution to Municipalities ...<br>ಮುನಿಸಿಪಾಲಿಟಿಗಳಿಗೆ ಸಹಾಯ ದ್ರವ್ಯ                     | 200             | 200             | —                | 200                                            | 6                                                  | —                                                                  |                                               |                                   |                                                                                                   |
| 6. Interest on and repayment of debt ...<br>ಸಾಲಗಳ ಬಡ್ಡಿ ಮತ್ತು ಸಾಲಗಳ ಮರುಪಾವತಿ            | 4,870           | 4,870           | —                | 4,870                                          | 4,870                                              | 4,870                                                              |                                               |                                   |                                                                                                   |
| 8. Advances recoverable ...<br>ಸಿಕ್ಕುವಂಥಾ ಎಡ್ವಾನ್ಸ್‌ಗಳು                                 | 6,000           | 3,000           | -3,000           | 3,000                                          | 1,926                                              | 936                                                                |                                               |                                   |                                                                                                   |
| <b>Total....<br/>ಜುಮ್ಲಾ</b>                                                             | <b>7,45,190</b> | <b>9,32,880</b> | <b>+1,87,690</b> | <b>10,42,490</b>                               | <b>6,97,445</b>                                    | <b>3,98,757</b>                                                    |                                               |                                   |                                                                                                   |
| <b>Expenditure— Capital<br/>ಖರ್ಚು— ಭಂಡವಾಳ</b>                                           |                 |                 |                  |                                                |                                                    |                                                                    |                                               |                                   |                                                                                                   |
| 1. Lands and buildings ...<br>ನೆಲ ಮತ್ತು ಕಟ್ಟಡಗಳು                                        | 6,000           | 31,560          | +25,560          | 18,430                                         | 1,240                                              |                                                                    |                                               |                                   |                                                                                                   |
| <b>Total....<br/>ಜುಮ್ಲಾ</b>                                                             | <b>6,000</b>    | <b>31,560</b>   | <b>+25,560</b>   | <b>18,430</b>                                  | <b>1,240</b>                                       |                                                                    |                                               |                                   |                                                                                                   |
| <b>Total Expenditure (Ordinary and Capital)<br/>ಜುಮ್ಲಾ, ಖರ್ಚು (ಸಾಧಾರಣ ಮತ್ತು ಭಂಡವಾಳ)</b> | <b>7,51,190</b> | <b>9,64,440</b> | <b>+2,13,250</b> | <b>10,60,920</b>                               | <b>6,98,685</b>                                    | <b>3,98,757</b>                                                    |                                               |                                   |                                                                                                   |
| <b>Total, Closing balance....<br/>ಜುಮ್ಲಾ, ಅಂತ್ಯದ ತಿಲ್ಕು</b>                             | <b>3,840</b>    | <b>-88,550</b>  | <b>-92,390</b>   | <b>-4,04,170</b>                               | <b>35,467</b>                                      | <b>1,12,533</b>                                                    |                                               |                                   |                                                                                                   |
| <b>Grand total, including closing balance....<br/>ಒಟ್ಟು ಜುಮ್ಲಾ, ಅಂತ್ಯದ ತಿಲ್ಕು ಕೂಡಿ</b>  | <b>7,55,030</b> | <b>8,75,890</b> | <b>+1,20,860</b> | <b>6,56,750</b>                                | <b>7,34,152</b>                                    | <b>5,11,290</b>                                                    |                                               |                                   |                                                                                                   |

*(Signature)*  
27/11/45

*(Signature)*  
President, District Board, S. K.

# EXPLANATORY MEMORANDUM.

## ELEMENTARY EDUCATION ACCOUNT.

Revised Estimate for 1945-'46 and Budget Estimate for 1946-'47.

### REVISED ESTIMATE FOR 1945-'46.

#### Receipts—Ordinary.

The year 1945-'46 opened with a balance of Rs. 35,470/- as against Rs. 42,000/- originally anticipated. The total receipts under ordinary work out at Rs. 8,08,860/- as against Rs. 7,07,030/- originally estimated. The excess is chiefly due to the increased receipts of Rs. 3,140/- under Education tax, Rs. 700/- under school fees, Rs. 3,270/- under Government grant under section 37 of the Elementary Education Act and Rs. 1,24,300/- under Government grant under the proviso to section 37 of the Elementary Education Act. The rise under Government grant under the proviso to section 37 of the Elementary Education Act is on account of the credit taken for a grant of Rs. 86,980/- to meet the recurring cost for 4 months in the current year and the non-recurring cost of the scheme of Compulsory Elementary Education to be introduced in selected villages in the district and a subsidy of Rs. 37,320/- received from Government for payment of dearness allowance to teachers in Board Elementary schools over and above such subsidy taken credit for in the original Budget Estimate.

#### Expenditure—Ordinary.

The total expenditure under the ordinary account is estimated at Rs. 9,32,880/- as against Rs. 7,45,190/- originally budgetted. The rise in expenditure is due to the provision made for the following purposes:—

|                                                                                                                                                                                                                                                                         |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 1. Employment of 8 additional secondary grade teachers in Board Higher Elementary schools as recommended by the District Educational Officer for three months from 1-12-1945.                                                                                           | Rs.    |
| Salary                                                                                                                                                                                                                                                                  | 600    |
| Dear allowance.                                                                                                                                                                                                                                                         | 384    |
| 2. Employment of 14 Higher grade teachers in deficit for the present strength in 13 existing Board Elementary schools in the area selected for the introduction of Compulsory Elementary Education for 4 months.                                                        |        |
| Salary                                                                                                                                                                                                                                                                  | 1,120  |
| Dearness allowance.                                                                                                                                                                                                                                                     | 896    |
| 3. Employment of 19 secondary grade and 71 Higher grade teachers required for the pupils to be brought under instruction by compulsion in the existing Board Elementary schools and in the schools to be newly opened by the Board in the compulsory area for 4 months. |        |
| Salary.                                                                                                                                                                                                                                                                 | 7,580  |
| Dearness Allowance.                                                                                                                                                                                                                                                     | 5,760  |
| 4. Rent for additional blocks for the existing Board schools and for buildings for schools to be newly opened in the compulsory area.                                                                                                                                   | 780    |
| 5. Payment of Fixed Contingencies to teachers mentioned in item 3 for 4 months                                                                                                                                                                                          | 540    |
| 6. Unforeseen contingencies in connection with the introduction of compulsory Education                                                                                                                                                                                 | 500    |
| 7. Cost of providing midday meals for poor children attending Elementary schools in compulsory area for 4 months at Rs. 10,800 p. m.                                                                                                                                    | 43,200 |
| 8. Cost of equipment for teachers mentioned in item 3.                                                                                                                                                                                                                  | 9,000  |

|                                                                                                                                                                |                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 9. Additional expenditure for the payment of Dearness allowance to teachers of Board Elementary Schools as required by G. O. No. 1,173 L. A., dated 28-5-1945. | Rs.<br>1,20,353 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|

The revised estimate is expected to close with a deficit balance of Rs. 88,550/- which constitutes the minus opening balance for the budget year 1946-'47.

#### Expenditure—Capital.

|                                                                                           |            |
|-------------------------------------------------------------------------------------------|------------|
| A lump sum provision of Rs. 31,560/- is made under capital for the following:—            |            |
| Construction of certain school buildings which are found to be quite necessary            | Rs. 11,560 |
| Construction of temporary structures for 20 new schools to be started in compulsory area. | „ 20,000   |

#### BUDGET ESTIMATE FOR 1946-'47.

##### Receipts—Ordinary.

##### Education tax:—

|                  |              |
|------------------|--------------|
| Revised estimate | Rs. 1,80,340 |
| Budget estimate  | „ 1,81,200   |

The figure for the budget year is as per the estimate received from the Collector's Office.

##### School Fees:—

|                  |           |
|------------------|-----------|
| Revised estimate | Rs. 7,200 |
| Budget estimate  | „ 7,200   |

This amount represents school fees levied in 35 Board Higher Elementary schools from the pupils of VI to VIII standards.

##### Contributions:—

|                  |         |
|------------------|---------|
| Revised estimate | Rs. 180 |
| Budget estimate  | „ 180   |

This is the usual contribution which is being paid by Rao Saheb Raja Lakshinath Swamiji Arasu of Vittal towards the loss of school fee income foregone in the Board Higher Elementary School at Vittal annually.

##### Other Receipts:—

|                  |           |
|------------------|-----------|
| Revised estimate | Rs. 1,500 |
| Budget estimate  | „ 1,500   |

This represents miscellaneous receipts to be realised by the sale of monsoon thatties put up to the school buildings, unserviceable articles of Elementary Schools, usufructs of trees in Elementary School compounds and articles prepared in prevocational classes in Higher Elementary Schools, the rent of school buildings lent for public entertainments etc.

##### Government Grant.

##### (i) Under Section 37 of the Elementary Education Act:—

|                  |            |
|------------------|------------|
| Revised estimate | Rs. 66,530 |
| Budget estimate  | „ 67,620   |

This is the usual contribution payable by Government equivalent to  $4\frac{1}{2}$  pies out of 12 pies of the Education tax credited to the Board in the preceding year.

##### (ii) Under the proviso to section 37 of the Elementary Education Act:—

|                  |              |
|------------------|--------------|
| Revised estimate | Rs. 5,42,150 |
| Budget estimate  | „ 4,45,080   |

Represents grant from the Government payable towards the maintenance of Board Elementary Schools opened prior to and after 1-4-'21 and the recurring cost of the scheme of Compulsory Elementary Education during the budget year.

*Contribution from the General Account:—*

|                  |              |
|------------------|--------------|
| Revised estimate | . Rs. 40,540 |
| Budget estimate  | . „ 40,540   |

The statutory contribution of Rs. 28,980/- is taken credit for payment of temporary allowance of Rs. 4/-. The amount of Rs. 11,560/- taken credit as contribution for "other purposes" is for the following purposes:—

|                                                                                                         |           |
|---------------------------------------------------------------------------------------------------------|-----------|
| (i) Towards the loss of school fee income foregone in all the Board Elementary Schools up to V Standard | Rs. 8,800 |
| (ii) Towards the loss of school fee income foregone in 12 Higher Elementary Schools in the district     | „ 765     |
| (iii) Towards fee concessions to pupils in Higher Elementary Schools                                    | „ 2,000   |

The total receipts under the ordinary account for the Budget year work out at Rs. 7,26,870/- as against Rs. 8,08,860/- in the revised estimate.

**Expenditure—Ordinary.**

*Staff:—*

District Board Educational Officer.

*Salary:—*

|                  |           |
|------------------|-----------|
| Revised estimate | Rs. 2,100 |
| Budget estimate  | „ 2,100   |

This is the provision for the salary of the District Board Educational Officer at Rs. 175/- p. m.

*Dearness allowance:—*

|                  |         |
|------------------|---------|
| Revised estimate | Rs. 380 |
| Budget estimate  | „ 380   |

This represents the provision for payment of war allowance to the District Board Educational Officer at the rate admissible to Government Officers.

*Contribution for pension and leave allowance:—*

|                  |         |
|------------------|---------|
| Revised estimate | Rs. 610 |
| Budget estimate  | „ 630   |

The provision made is for contribution for pension and leave allowance on behalf of the District Board Educational Officer at the rates prescribed by the Accountant General.

*Travelling allowance and contingencies:—*

|                  |         |
|------------------|---------|
| Revised estimate | Rs. 550 |
| Budget estimate  | „ 550   |

Calls for no remarks.

*Masters—Salaries:—*

|                  |              |
|------------------|--------------|
| Revised estimate | Rs. 4,66,500 |
| Budget estimate  | „ 5,05,500   |

This is the main item of expenditure which shows a considerable rise over the figure in the revised estimate. This includes provision for (1) 8 additional secondary grade teachers for Board Higher Elementary Schools as recommended by the District Educational Officer, for <sup>12</sup>~~24~~ months (2) 5 other additional secondary grade teachers and 36 additional Higher grade teachers for schools which are in urgent need of additional teachers for 9 months, (3) 14 Higher grade teachers in deficit for the present strength in 13 existing Board Elementary Schools in the villages selected for compulsory education for 12 months and (4) 19 secondary grade and 71 Higher grade teachers required for the pupils to be brought under instruction by compulsion in the existing Board Elementary Schools and in the schools to be newly opened by the Board in the compulsory area for 12 months. Provision has also been made for payment of increments due to teachers during the Budget year.

*Masters—Dearness allowance:—*

|                  |               |
|------------------|---------------|
| Revised estimate | Rs. 2,95,500/ |
| Budget estimate  | „ 2,99,500/   |

Provision for payment of Dearness Allowance to teachers was included in the provision made for salaries and allowances of Masters in the original Budget Estimate for 1945-'46. Provision for Dearness Allowance to the existing teachers and the additional teachers to be employed in Elementary schools has been made at the rates admissible to Government servants.

*Clerks and servants:—*

|                  |             |
|------------------|-------------|
| Revised estimate | Rs. 8,560/- |
| Budget estimate  | „ 9,760/-   |

This represents the contribution to the General Funds from the Elementary Education Funds towards the pay, leave allowance and Provident Fund bonus etc., of one Superintendent, 7 lower division clerks and one attender attached to the Elementary Education section. This includes also provision for one clerk, one clerk typist and a peon sanctioned by the Government for the spade work connected with the introduction of Compulsory Elementary Education in the selected villages in the District agreeably to Government Memorandum No. 45188-A-1. E & P. H., dated 19-10-45. Provision is made for this additional staff for 4 months in the Revised Estimate and for the whole year in the Budget Estimate.

*Contribution to Provident Fund:—*

|                  |              |
|------------------|--------------|
| Revised Estimate | Rs. 26,000/- |
| Budget Estimate  | Rs. 26,000/- |

This represents the estimated provision for payment of Provident Fund Bonus on behalf of teachers working in the Elementary schools under the Board.

*Contingencies and Equipment:—*

*Contingencies—House Rent:—*

|                  |              |
|------------------|--------------|
| Revised Estimate | Rs. 22,800/- |
| Budget Estimate  | Rs. 24,400/- |

The Revised Estimate includes a provision of Rs. 780/- for rent for additional blocks for the existing Board schools and for buildings for schools to be newly opened in the compulsory area for 4 months. The Budget Estimate includes a provision of Rs. 2340/- for such rent for 12 months.

*Contingencies—Other items:—*

|                  |                |
|------------------|----------------|
| Revised Estimate | Rs. 64,200/-   |
| Budget Estimate  | Rs. 1,43,400/- |

The Budget Estimate includes a provision of Rs. 1620/- for payment of fixed contingencies to 90 teachers required for the pupils to be brought under instruction by compulsion for

12 months, Rs. 500/- for unforeseen contingencies in connection with the introduction of compulsory Education and Rs. 1,18,800/- for the cost of providing midday meals for poor children attending Elementary schools in compulsory area for 11 months at Rs. 10,800 - per month.

**Equipment—Furniture and Apparatus:—**

Revised Estimate . Rs. 14,000/-

Budget Estimate . Rs. 6,000/-

The Revised Estimate includes a provision of Rs. 9,000/- for providing equipment for 90 teachers required for the pupils to be brought under instruction by compulsion.

**Repairs to buildings:—**

Revised Estimate . Rs. 18,610/-

Budget Estimate . Rs. 12,500/-

This provision is for the annual maintenance and urgent repairs to school buildings including repairs to rent-free buildings.

**Contribution to Panchayats:—**

Revised Estimate . Rs. 300/-

Budget Estimate . Rs. Nil

The provision made in the Revised Estimate is for the contribution payable to the Panchayat Board, Mundaje for the maintenance of an Elementary school, transferred to it by the District Board for management till the date of resumption of the management of the school by the District Board.

**Contribution to Municipality:—**

Revised Estimate . Rs. 200/-

Budget Estimate . Rs. 200/-

This represents the provision for payment of leave allowance of Elementary school teachers transferred to the Municipalities at Mangalore and Udipi.

**Interest on and Repayment of Debt:—**

Revised Estimate . Rs. 4,870/-

Budget Estimate . Rs. 4,870/-

The provision made is for the repayment of the loan taken from Government in 1937 for the purpose of meeting arrear salaries of teachers.

The total expenditure under the Ordinary account for the Budget year is estimated at Rs. 10,42,490/- as against Rs. 9,32,880/- in the Revised Estimate.

**Capital—Lands and Buildings:—**

Revised Estimate . Rs. 31,560/-

Budget Estimate . Rs. 18,430/-

The Revised Estimate includes a provision of Rs. 20,000/- for construction of temporary sheds for 20 new schools to be started in compulsory area. Credit is taken for Government subsidy of Rs. 20,000/- for this purpose on the receipts side under the ordinary account in the Revised Estimate.

A lump sum provision of Rs. 18,430 is made for the construction of new school buildings in the Budget year out of the Elementary Education Funds of the Board.

The Budget is expected to close with a minus balance of Rs. 4.04,170/-

**Note:—**The deficit in the Elementary Education Fund is due to the provision made for the payment of Dearness allowance to teachers of Board Elementary schools at the rates admissible to Government servants for the years 1945-'46 and 1946-'47. If Government sanctions subsidy equal to the amount required for payment of Dearness Allowance to teachers for the above two years, the draft Budget Estimate for 1946-'47 will close with a minus balance of only Rs. 5,210/-

*Shankar*  
27/11  
President, Board, S. Kanara

*27/11*  
*27/11*

# NUMBER OF SCHOOLS HAVING AS THE HIGHEST STANDARD.

|  |  |  |  |  |  |  |  | REMARKS. |
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- (4) No. of additional teachers proposed to be employed in  
(i) existing schools and  
(ii) schools to be newly opened during the coming year and their scales of pay

- (1) 13 secondary grade teachers on the scale of Rs. 25-2/2-45.  
50 Higher Ele. grade teachers on the scale of Rs. 20- $\frac{1}{2}$ -24-2/2-30 and a  
Koran teacher on a pay of Rs. 5/- p.m.  
18 Secondary Grade teachers on the scale of Rs. 25-2/2-45 and  
40 Higher Ele. Grade teachers on the scale of Rs. 20- $\frac{1}{2}$ -24-2/2-30 under the  
Compulsory elementary education scheme.  
(ii) One secondary grade teacher on the scale of Rs. 25-2/2-45 and  
31 Higher Ele. grade teachers on the scale of Rs. 20- $\frac{1}{2}$ -24-2/2-30.

- (5) If the pay of the existing teachers is proposed to be revised, the total No. of teachers whose pay will be affected, showing the present and proposed scales of pay and the extra provision made for the purpose.

--Nil--

HY3/27-11-45

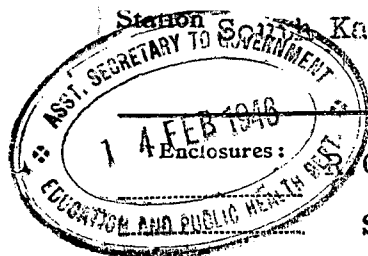
~~28~~  
29/11/45

*Mahadev*  
27/11  
PRESIDENT,  
DISTRICT BOARD, SOUTH KANARA.

23

Department \_\_\_\_\_  
 From (Name) Sri.A.Lakshminarayana Rao, To  
 B.A., B.L.,  
 Designation President, District Board,  
 Station South Kanara, Mangalore.

Received \_\_\_\_\_ Registered \_\_\_\_\_  
 The Secretary to Government,  
 Education & Public Health  
 Department, Madras.



O.C.No. 7308-E3-45. dated 11--2--1946.

Sir,

- Subject: - Subsidy - District Board, South Kanara -  
 Towards the grant of dearness allowance to  
 teachers - sanction - requested.
- Ref: -1). My letters Rec.No.7308-E3-45, dated 23-6-45,  
 17-7-45 and 8-9-45.  
 2). G.O.No.1393-Edn., dated 11th September 1945.

\*\*\*\*\*

With reference to para 4 of the Government order quoted above, I request that the Government may be pleased to sanction the payment of a further subsidy to this Board towards the deficit in the Ele.Education Fund Account for 1945-'46. The revised estimate of the Ele.Education Funds of the Board for 1945-'46, has been forwarded to Government through the Director of Public Instruction, Madras, with my letter Ref.C.No.2026-E3-45, dated 27-11-45.

2. I request that the Government may be pleased to pass early orders on the subject so as to enable this Board to disburse

9246

the salaries of teachers during the months of February and March 1946 regularly.

*M. K. S. S. S.*  
PRESIDENT,  
DT. BOARD, SOUTH KANARA.

Copy to the Director of Public Instruction, Madras.

KB/11-2-46.

*B. S. S.*  
11.2.46.

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Sulany

Education & P. H. (A) Dept.

District Board, South Kanara - Towards the grant  
Dearness Allowance to teachers - Sanctioned.

C.No.

From the P.D.B.  
dated

Rec.No.

Order/No. 355...

Edn. dated 19.2.46

The Government sanction the payment in the current

year to the District Board, South Kanara of a subsidy

of Rs. ~~86,500/-~~ <sup>72,200</sup> ~~Twenty~~ <sup>Seventy three</sup> (Rupees) ~~Eighty six thousand~~ <sup>Seventy three thousand</sup>

towards the grant of dearness allowance to teachers in elementary schools.

2. The Accountant-General is requested to place the amount at the disposal of the District Board at an early date. The President should present the necessary bill at the Treasury for obtaining payment of the amount or for getting it adjusted.

3. The expenditure will be met from the appropriated under "37. Edn. C. - Primary-Grants to local bodies - 1. Ordinary areas - 4. Teachers - Authorized" in the annual estimate of Expenditure for 1945-46.

4. The P.D.B. is informed that the for the payment of any additional subsidy towards the deficit in the ... fund account for 1945-46 will be on carry in ... on receipt of the revised estimate the fund for the year.

6/ The ... of ... any ... of the subsidy ... sanctioned will be ... considered after the receipt of the actual closing balances for 1945-46. The P.D.B. requested to report ...

- to the ... of South Kanara
- to the ...
- to the ... thro' P.H.
- to the ... of L. ...
- to the ... Dept.
- to the ... Dept.

12/2/46  
19/2

by  
W. W. W.

In reply, please quote  
number, date and  
short title.\*

Received \_\_\_\_\_ Registered \_\_\_\_\_

From (Name) Sri. A. Lakshminarayana Rao, B.A., B.L.,

(Designation) President, District Board, South Kanara,

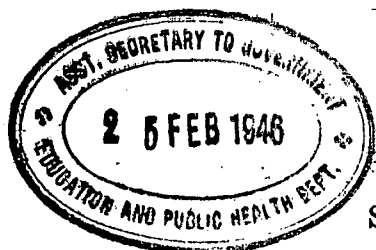
Post Box \_\_\_\_\_, (STATION) Mangalore.

Telegraphic Address \_\_\_\_\_

To

The Secretary to the Government of Madras,  
Education & Public Health Department, Madras,  
through the Director of Public Instruction, Madras.  
R.O.C. No. 710-E10-45, dated 15-11-1945.

Sir,



ENCLOSURES \_\_\_\_\_

SPARE COPIES \_\_\_\_\_

Subject: - Education - Elementary - Compulsory -  
Introduction of - Supply of Midday  
Meals to pupils attending Ele. Schools -  
Provision in the Budget Estimate for  
1946-'47 - Ele. Education Fund - South  
Kanara District Board - Information -  
Furnished.

Ref: - 1. Government Memo. No. 55672-Al. Edn. & P.H.,  
dated 26-11-1945.  
2. My Rec. No. 20263-E8-45, dated 27-11-45.

\*\*\*\*\*

With reference to the Government Memorandum  
quoted above, I have to state that the Budget Estimate of the  
Elementary Education Fund of this Board for the year 1946-'47  
with the required enclosures has already been forwarded to the  
Government through the Director of Public Instruction, Madras,  
with my Rec. No. 20263-E8-45, dated 27-11-1945. Since the above  
memorandum was received in my office, after the despatch of the  
Budget Estimate for 1946-'47, separate information regarding the  
provision made under the several heads both in the Revised Estimate  
for 1945-'46 and the Budget Estimate for 1946-'47 in respect of  
the schemes of Compulsory Elementary Education and of the supply  
of Midday Meals to children attending Ele. Schools in Compulsory  
areas, was not furnished.

I am, therefore, furnishing here below the  
information regarding the credit taken on the receipts side and  
the provision made for expenditure under each head of account  
both in the Revised Estimate for 1945-'46 and the Budget Estimate  
for 1946-'47 for four months from 1-11-1945 and for 12 months  
respectively

#### COMPULSORY ELEMENTARY EDUCATION ACCOUNT.

#### REVISED ESTIMATE FOR 1945-'46 AND BUDGET ESTIMATE FOR 1946-'47.

##### REVISED ESTIMATE FOR 1945-'46. RECEIPTS -- ORDINARY.

- (i). Government Grant.
- (ii). Under Proviso to Section 37 of the  
Ele. Education Act. Rs. 87,360.

This represents the grant from the Government  
payable towards the recurring and non-recurring cost of the schemes  
of Compulsory Elementary Education and of the supply of Midday  
Meals to children attending Elementary Schools in Compulsory areas

for four months in the current year.

EXPENDITURE -- ORDINARY.

1. Staff:-

Salaries and allowances:-

Masters:-

Employment of 19 Secondary Grade and 71 Higher Ele. Grade teachers required for the pupils to be brought under instruction by compulsion in the existing Board Ele. Schools and in the schools to be newly opened by the Board in the Compulsory areas for four months.

Salaries ... .. Rs. 7,580/-

Dearness allowance ... .. Rs. 5,760/-

2. Contingencies and Equipment:-

Contingencies:-

House rent:-

House rent for additional blocks for the existing Board Ele. Schools and for buildings for the schools to be newly opened by the Board in the compulsory areas. Rs. 780/-

Other items:-

Fixed contingencies to additional teachers to be appointed under the Compulsory Elementary Education Scheme for four months. .. .. Rs. 540/-

Unforeseen contingencies in connection with the introduction of compulsory elementary education. Rs. 500/-

Cost of providing Midday Meals to children, attending Elementary School in Compulsory Areas, for four months at Rs. 10,800/- p.m. .... .. Rs. 43,200/-  
Rs. 44,240/-  
=====

Equipment:-

Furniture and apparatus:-

Cost of equipment required for the additional teachers to be appointed.. .. Rs. 9,000/-

EXPENDITURE -- CAPITAL.

1. Lands and buildings:- .. .. Rs. 20,000/-

A lump sum provision of Rs. 20,000/- is made under capital in the current year for the construction of temporary structures for the existing Board Ele. Schools and also for the schools to be newly opened in the Compulsory areas under the Compulsory Elementary Education Scheme.

BUDGET ESTIMATE FOR 1946-'47.

RECEIPTS -- ORDINARY.

(i). Government Grant.

(ii). Under Proviso to Section 37 of the Elementary Education Act: Budget Estimate. .. .. Rs. 1,65,280/-

Represents grant from the Government, payable towards the recurring cost of the scheme of Compulsory Elementary Education during the budget year.

EXPENDITURE -- ORDINARY.

1. Staff:-

Salaries and allowances:-

Masters:-

Salaries:-

Budget Estimate Rs. 22,740/-.

This represents the provision made for the 19 Secondary Grade and 71 Higher Ele. Grade Teachers, required for the pupils to be brought under instruction by compulsion in the existing Board Ele. Schools and in the schools to be newly opened by the Board in the Compulsory areas for 12

months in the budget year.

Dearness allowance:-

Budget Estimate. Rs.17,280/-  
Provision for payment of Dearness allowance to the additional teachers to be employed in Elementary Schools under the Compulsory Elementary Education Scheme.

2. Contingencies and Equipment:-

Contingencies:-

House rent:-

Budget Estimate. ... Rs.2340/-  
This represents the estimated provision for payment of rent for additional blocks for the existing Board Ele. Schools and for buildings for schools to be newly opened in the Compulsory areas for 12 months in the budget year.

Other items:-

Budget Estimate. ... Rs.1,20,920/-  
This represents the provision of Rs.1,620/- for payment of fixed contingencies to 90 teachers required for the pupils to be brought under instruction by compulsion for 12 months, Rs.500/- for unforeseen contingencies in connection with the introduction of Compulsory Elementary Education and Rs.1,18,800/- for the cost of providing Midday Meals to children attending Ele. Schools in Compulsory areas for 11 months at Rs.10,800/- per month.

Equipment:-

Furniture and apparatus:-

Budget Estimate. ... Nil.  
No provision is made under the above head for the budget year.

EXPENDITURE -- CAPITAL.

1. Lands and buildings:-

Budget Estimate. ... Nil.  
No provision is made under capital for the budget year.

As credit is taken on the receipts side under Government Grant towards the provision made under the several heads on the expenditure side, the budget will be a balanced budget.

Note:

The recurring and the non-recurring expenditure under the heads:-

Masters:- Salaries and allowances, contingencies and equipment and lands and buildings, shown in the Revised Estimate as well as in the Budget Estimate has been calculated as per G.O.No.Ms.1224-Edn.& P.H., dated 11-8-1945. The recurring expenditure for the supply of Midday Meals to children attending Elementary schools in Compulsory areas, has been calculated at Rs.10,800/- p.m. excluding the vacation month, as per Government Memo.No.32083-A5-Edn.& P.H., dated 1-9-1945. Provision made for 19 Secondary Grade and 71 Higher Ele. Grade Teachers to be appointed in the existing Ele. Schools and in the schools to be newly opened by the Board in Compulsory areas under the Compulsory Ele. Education Scheme both in the Revised Estimate as well as in the Budget Estimate, is as recommended by the Dt. Educational Officer, South Kanara, in his I.R.C.No.4627-E-44, dated 21-10-1945.

KB/17-1-46.

PRESIDENT,  
DISTRICT BOARD, SOUTH KANARA.

1908  
2079

22740

46068

2340

2620

Mahadikar

911  
1711/46

17240  
6048

118800

24600

2120

22480  
2987

26467

224

22584

1908

163280

6048

221908  
079

30

Office of the Director  
of Public Instruction, Madras.

Rop.24B3/45-46 dated 21-2-1946.

Submitted to Government in continuation of the Director's  
Enclt. Rop.24 B3/45-46 dated 24-1-1946.

  
for Director of Public Instruction.

k.h.23-2.

To the Secretary to Government, Education & Public Health Department,  
Madras.

SD  
20/2

From the D.P.L. R.P.No.24-B3/45-46 dated 24-1-1946

Sub:-- B.E. 1946-47 - Elementary Education Fund - District Board South Kanara - Orders passed.

ORDER 800  
Ms.

Edn.dated. 12-4-46

The Govt. pass the following orders on the R.E. for 1945-46 and the B.E. for 1946-47 of the Ele.Edn.Fund under the control of the Dt.Board South Kanara.

2. R.E. for 1945-46:-- (i) The provision of Rs.18,610/- made under "Repairs to buildings" should be reduced to Rs.10,850/-, allotment in the the ~~sanctioned~~ sanctioned budget.

(ii) The ~~provision~~ <sup>amount</sup> of Rs.11,560/- ~~made~~ <sup>shown</sup> under capital "Lands and Buildings" for ~~the~~ provision of accommodation to schools in non-compulsory areas should be reduced to Rs.6,000/- the allotment ~~approved~~ in the sanctioned budget.

3. B.E. for 1946-47:-- The President District Board, should take steps to get adjusted to ~~the~~ Elementary Education Fund in 1946-47, the entire arrear toll compensation grant of Rs.75,842/- payable to the Board in that year.

4. Compulsory Ele.Education:-- The scheme of compulsory education introduced this year aims at bringing ultimately under instruction about 5512 children of school age. Of these about 3,700 children may have been enrolled in schools in 1945-46. The provision for ~~the~~ education of these children should be made for 12 months in 1946-47. Besides, 3,700 children referred to above, about 1,100 children <sup>with</sup> should be newly brought to schools in the compulsory areas in 1946-47. The Govt. have decided to expand the scheme of compulsory education to other villages in each district in 1946-47. The number of children in the villages to be selected in South Kanara will be 6,500. Of these 4,300 children should be ~~brought to schools~~ <sup>given instruction</sup> in 1946-47. <sup>for 9 months</sup> The provision <sup>for</sup> ~~for~~ education of these 5,400 children should <sup>also</sup> ~~(newly)~~ be made <sup>total</sup> ~~after 9 months~~ in 1946-47. The cost of the scheme will be as follows:--

For 3,700 children 106 Teachers:

Pay @ Rs.20/- p.m. 72120

D.A. @ Rs.16/- p.m. 1696

|                             |       |     |
|-----------------------------|-------|-----|
| 32                          | (14)  | (2) |
| Contingencies<br>@ Rs.1-8-0 | 159   |     |
| Total for a month.          | 3975  |     |
| Total for 12<br>months.     | 47700 |     |
| Rent for<br>school bldg.    | 3700  |     |

5,400 children - 154 Teachers.

|                        |        |       |
|------------------------|--------|-------|
| Pay @ Rs.20/-p.m.      | 3080   |       |
| D.A. @ " 16/- p.m.     | 2464   |       |
| Contingencies Rs.1-8-0 | 231    |       |
| Total for a month.     | 5775   | 51975 |
| Total for 9 months.    |        |       |
| Rent for school bldgs  | 4050   |       |
| Equipment.             | 15400  |       |
|                        | 122825 |       |

The provision made in the budget should be increased to  
Rs. 1,22,825/- . Credit may also be taken for a subsidy  
from Provincial Funds to cover the entire cost of the scheme.

5. Supply of midday meals:- According to the scheme  
approved by Govt. the Board may have provided meals for 2,500  
children in the new areas to be selected for compulsory edn.  
in 1946-47; the cost of meals in 1946-47 will be as follows:-

Rs. to miff meals  
for 4938 children  
on each school day  
in 1946-47. The  
Board

|                               |          |
|-------------------------------|----------|
| For 4938 children (12 months) | 1,18,800 |
| For 2500 children (8 months)  | 40,000   |
|                               | 1,58,800 |

The provision made in the budget should be increased to  
Rs. 1,58,800 / Credit may also be taken for a subsidy to  
cover the cost of the scheme.

6. With reference to the order in paras 2 and 3  
above the charges will close with a deficit of Rs. 2,33,730.  
The deficit will be separately noted as to how the deficit  
will be met. The President is requested to report the  
actual closing balance for 1945-46 in June 1946.

7. An extract from the remarks of the S.P.  
paras 5 to 7 of his order read above is forwarded to  
the Board for necessary action.

8. The sanctioned budget for 1946-47  
will be as shown in the annexure.

u. ub

8/4/46

Annexure  
S. Banerjee  
(Secretary)  
The S.P.  
The Board  
The S.P.  
The S.P.

| <u>Receipts</u>           |            |  |
|---------------------------|------------|--|
| Opening balance           | 0          |  |
| as revised                | Nil        |  |
| <u>Ordinary</u>           |            |  |
| 1. Est. tax               | 1, 81, 200 |  |
| 2. school fees            | 7200       |  |
| 3. Collier receipt        | 1680       |  |
| 4. Govt. grant            |            |  |
| (1) under section 3       | 67620      |  |
| of Govt. of A.P.          |            |  |
| (2) under the provision   |            |  |
| to section 3 of Govt. Act | 2, 81, 800 |  |
| (3) for compulsory ed.    | 1, 07, 600 |  |
| (4) for an mktg of        |            |  |
| milk, meat                | 1, 58, 800 |  |
| 5. Contribution from      | 40540      |  |
| the general fund          |            |  |
| 6. Amex. lte              |            |  |
| compensation grant        | 75, 862    |  |
| 7. Advances received      | 2000       |  |

| <u>Amex. lte</u>             | <u>Change</u>   |  |
|------------------------------|-----------------|--|
|                              | <u>Ordinary</u> |  |
| 1. Staff                     |                 |  |
| (1) Salaries & allowances    |                 |  |
| (a) D.O.E.G                  | 3660            |  |
| (b) Messes                   | 8, 54, 620      |  |
| (c) clerk & servant          | 9760            |  |
| 2. Contribution Order        | 26000           |  |
| and                          |                 |  |
| (3) Travelling allow.        | 1200            |  |
| (4) foodstuf                 | 500             |  |
| 2. Contingencies & Equipment |                 |  |
| (1) Contingencies            |                 |  |
| (a) Horse car                | 29810           |  |
| (b) other items              | 26467           |  |
| (2) Equipment                |                 |  |
| (a) furniture & apparatus    | 6000            |  |
| (b) daily work & mktg        | 2000            |  |
| 3. Supp. of milk & meat      | 1, 58, 800      |  |
| 4. Repair to building        | 12500           |  |

Debit

364 refund

Amos high 18430.  
to capital  
total ord 905657  
capital

1. Jan. 1900 15400  
2. 100 Amos high 18430  
from ord  
total capt. 33830  
total ord, 200 939487

Grand total 9,39487  
including  
spring balance

or  
8/10/10

924087  
- 104000  
118807  
- 118807  
657862

139487  
15200  
- 10000  
139487

as

20

5 contribution to  
Municipality

200

6 Interest on 200 4870

7 9 delv  
dividend recoveries 3000

total ord 1139387  
capital

1. land & building 18430

2. Equipment for 15400  
roads in comm

total capt. 33830  
total ord, 1173217

total ord, 1173217

closing balance - 233730

@ includes a sum of \$ 95688 toward the  
salary of teachers in roads in comm

# includes a sum of \$ 7750 for rent for  
the building in comm

@ includes a sum of \$ 3987 toward  
carriage charges for roads in comm

1139387  
- 233730  
87316

1173217  
- 1173217  
0

MEMORANDUM NO. 24020 B2/46-1- EDN. dated 6-5-46

Sub:-- Budget Estimate 1946-47 - Elementary Education  
Fund - District Board ~~Kanara~~ <sup>South Kanara</sup> - Supply  
of midday meals to school children.

In G.O.No. 800

Edn. dated 12.4.46

passing orders on the Elementary Education Budget of the  
District Board ~~South Kanara~~ <sup>for</sup> 1946-47, it has been estimated  
that the Board may have to supply midday meals to 2500  
children in the areas to be selected for compulsory Elementa-  
ry Education in 1946-47. The figure has now been revised  
to 2100

The cost of the scheme of supply of

midday meals will stand <sup>altered</sup> ~~raised~~ as follows:--

|     |      |                      |                 |
|-----|------|----------------------|-----------------|
| For | 4938 | Children (12 months) | 1,18 800        |
| For | 2100 | children (8 months)  | 316 000         |
|     |      |                      | <u>1524 800</u> |

The expenditure provided for in the budget for the purpose

95188  
1750  
3987  
152800

James, J. J. (V)

24020

62  
6/5

35

36

added to the - 2 -

and the subsidy (taken credit for from the Provincial Funds  
should be revised accordingly. Necessary alterations should  
also be made in the Annexure ~~appended~~ to the G.O.

2  
4.5.46

MM  
4/5/46

65  
2-1-46  
To  
The P.D.B. S. C. C. C.  
The D.P.I.  
The Exmr. of  
L.F.A./cs.

C.No.4896.A. From the D.P.I. Rc.No.24.B.3/45-46, d/24-12-46.

BUDGET Estimate - 1946-7 - Elementary Education Fund - District Board, South Kanara.

The D.P.I. has forwarded with his remarks the revised estimate for 1945-6 and the budget estimate for 1946-7 of the Elementary Education Fund under the control of the District Board, South Kanara.

2. Provision has been made in the budget for an expenditure of Rs.89376 in 1945-6 and of Rs.1,69,323 in 1946-7 on the schemes of compulsory education and supply of midday meals. Credit has been taken for a subsidy of Rs.87,350/- in the R.E. and for a subsidy of Rs.1,63,230/- in the B.E. for the purpose. The adequacy of the provision is examined in paras 4 and 5 below.

3. Excluding the transactions relating to the scheme of compulsory education and supply of midday meals, the ordinary receipts and charges are as follows:-

| Budget as<br>sanctd. by Govt.<br>Rs. | Revised Estimate<br>1945-46<br>Rs. | Budget Estimate<br>1946-7.<br>Rs. |
|--------------------------------------|------------------------------------|-----------------------------------|
| Opening balance. 200                 | 35,470                             | - 26,520                          |
| Receipts. 5,76,980                   | 7,53,070                           | 5,82,020                          |
| Charges.                             |                                    |                                   |
| Ordinary 7,45,190                    | 8,63,500                           | 8,73,160                          |
| Capital 6,000                        | 11,560                             | 18,430                            |
| Closing balance. 1,74,010            | 86,520                             | 3,96,090                          |

(2) Revised Estimate for 1945-6: When orders were

passed on the budget the rate of dearness allowance was Rs.10 per teacher per month. The budget was found to close with a deficit of Rs.1.74 lakhs after providing for dearness allowance at Rs.10/- a month. The rate of the allowance was subsequently raised to Rs.16/- a month from 1-1-45. Thus the Board was put to an additional expenditure of about Rs.1.20 lakhs on this a/c. With reference to the increased opening balance of Rs.35,470/- the deficit for 1945-6 was subsequently estimated at Rs.2.59 lakhs. Against this, a subsidy of Rs.1.73 lakhs has been paid in advance. The need for the payment of the balance (Rs.86000) has been reserved for consideration after the receipt of the R.E. for 1945-6:

In para 3(v) on p.1 c.f. the D.P.I. has reported that

that the provisions under the following heads in the R.E. are much in excess of what the Board can spend during the year and the actuals up to end of September 1945.

|                             |        |
|-----------------------------|--------|
| (a) Furniture and apparatus | 14,000 |
| (b) Library books and maps. | 3,000  |
| (c) Repairs to buildings.   | 18,610 |
| (d) Lands and buildings.    | 31,560 |

*Amount provided.*

The need for the provision is examined below:

(a) Furniture and apparatus: A provision of Rs.9,000 is included under this head for equipment to 90 teachers employed in schools in compulsory area. The provision should rightly be shown under the head capital. The balance left is Rs.5,000/- only and it is not in excess of the provision made in the B.E. for 1945-6 *and my statement is*

*Rs. 5000 =*  
*5000*

(b) Library books and maps: The P.D.B. reported last year that Rs.1500/- out of the provision of Rs.3,000/- was required for the supply of reference books and maps to schools which are in urgent need of them. It may therefore be expected that the books will be supplied before the close of the year.

(c) Repairs to buildings: The need for increasing the provision in the R.E. under this head from Rs.10850/- to Rs.18,610/- has not been explained by the P.D.B. The provision may therefore be restricted to Rs.10,850/- the amount approved in the B.E. for 1945-6.

(d) Lands and buildings: Including the provision made for equipment, Rs.9,000/-, the total provision in the R.E. is Rs.40,560/-, the details being

*31500*  
*9000*  
*40500*

- |                                                |              |
|------------------------------------------------|--------------|
| (1) Equipment for schools in compulsory areas. | Rs.9,000/-   |
| (2) Temporary sheds for schools                | do. 20,000/- |
| (3) Construction of new buildings.             | 11,560/-     |

*Rs. 17000*

Items (1) and (2) are to be met from Government grants and they have been excluded <sup>2</sup> ~~it from~~ arriving at the deficit in the R.E. para 3 <sup>u</sup> above. In item (3) however the Dt. Bd. has increased the provision of Rs.6,000/- to 11,560/- and has assigned no reason for the increase. In view of the remarks of the D.P.I. the provision under this item may be restricted to Rs.6,000/- the amount approved in the sanctioned budget for 1945-6.

*11500*  
*6000*  
*17500*

The resultant saving on items (c) and (d) above will be Rs.13,320/-. The balance of deficit in 1945-6 will then be Rs. 73,200/- <sup>(86520 - 13320)</sup>.

*7760*  
*5560*  
*123*  
*11*  
*11*

It appears that a subsidy to cover the anticipated deficit for 1945-6 should be paid immediately. If not, the salaries of teachers

may be left in arrears.

3

132

M

Education tax is levied in the area of the District Board at the rate of 12 pies in the rupee of land revenue and the Board derives an income of Rs.1.80 lakhs from the tax. South Kanara is not therefore a well-to-do District and the question of enhancement of the tax beyond 12 pies does not arise.

-19,000  
-12,000 for  
to a teacher  
in 1945-46

19-20  
and caused  
much inconvenience  
I think  
the cause is  
very desirable  
to be adopted.

09720  
75222  
1164

1154

(2) Budget Estimate: 1946-7: The receipts comprise the normal income due under the several heads. The ordinary charges include an expenditure of Rs.2.80 lakhs on the grant of dearness allowance to teachers. The total charges exceed the receipts by Rs.3.10 lakhs. Provision has been made in the budget for the appointment of 49 additional teachers in schools in non-compulsory areas and for a capital expenditure of Rs.18,430/ for construction of new school buildings. In view of the remarks of the D.P.I. in paras 5 and 6 of his endt. on p.2 c.f. the provision proposed may be allowed. The question for consideration is how the deficit of Rs.3.10 lakhs is to be met. For 1945-46 the question of a subsidy was considered after ascertaining the closing balance. Such a procedure may lead to delay in the payment of salaries to teachers. It appears that a subsidy to cover 2/3rds of the deficit may be provisionally allowed. The actual payment may be made early in April. The need for the payment of the balance may be examined after ascertaining the actual closing balance for 1945-6. in June 1946

4.(1) Compulsory Education - 1945-6: The scheme of compulsory education introduced this year aims at bringing ultimately under instruction about 5512 children of school age. Two thirds of this figure viz. 3,700/- children will be enrolled in schools this year. The Board has appointed 104 teachers in respect of these children. It appears that the facilities provided are adequate. The expenditure on the provision of school places for 1945-6 has been estimated as follows:-

|                         |           |
|-------------------------|-----------|
| Salaries to teachers.   | Rs.17,176 |
| Dearness allowance etc. |           |
| Construction of sheds   | 20,000    |
| Purchase of equipment   | 9,000     |
|                         | -----     |
|                         | Rs.46,176 |
|                         | -----     |

A subsidy to cover the entire expenditure is payable from Provincial funds. When the P.D.B. prefers a claim for the subsidy it may be sanctioned.

1164

(2) Midday meals - 1945-6: The Board was asked to supply midday meals to 4938 children this year. The expdre. on this account has been estimated at Rs.43,200/- for four months. One half of this amount has already been paid to the

36 8220  
7.1.46

District Board. The payment of the balance will be made on receipt of the report called for from the P.D.B. on certain details.

b(1) Compulsory education - 1946-7.: Besides the 3,700 pupils enrolled this year about 1100 children will be newly admitted in 1946-7 in the compulsory areas. The Government further propose to extend the scheme of compulsory education to other villages in each district in 1946-7. In the villages to be selected in South Kanara the number of children between the ages of 6 and 12 will be about ~~6200~~ <sup>6500</sup> and two thirds of this number (4300) will be brought to schools in 1946-7. Thus in all 9,300/- children will have to be provided with educational facilities. The cost on this account will be as follows:-

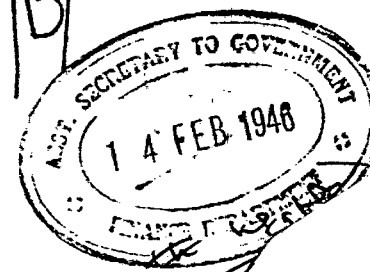
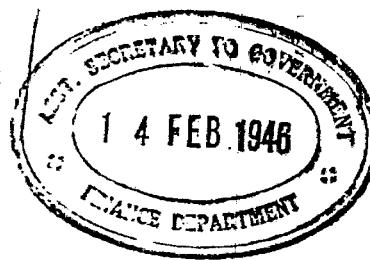
|                           |                                                         |            |
|---------------------------|---------------------------------------------------------|------------|
| Salaries of teachers etc. | For 3700 children @ Rs.14 per pupil                     | Rs. 51,800 |
|                           | For 5600 children (for nine months)                     | 58,300     |
|                           | Equipment for 5,600 children at Rs.100/- per 35 pupils. | 16,000     |
|                           | Cost of sheds.                                          | 30,000     |
|                           | Total.                                                  | 1,56,600   |

(2) Supply of midday meals: It is proposed to provide funds for supplying meals to two lakhs of children for the whole Presidency in 1946-7. The number for South Kanara will be 7500/- The cost of supplying meals will be as follows:

|                                                                     |             |
|---------------------------------------------------------------------|-------------|
| For 5000 children selected this year                                | Rs.1,18,300 |
| For 2500 children to be newly selected in 1946-7 (for eight months) | 39,600      |
|                                                                     | 1,58,400    |

As a subsidy to cover the entire cost of the scheme of compulsory education and of the supply of midday meals will be paid from Provincial funds, these transactions will not affect the deficit in the budget.

A draft order with reference to "A" on page 2 ante is submitted for approval. The Finance Department may see for remarks. [After issue the file may be sent to L.A. for examining the question whether the general funds can spare any amount towards the deficit in the S.E. Fund account for 1946-7].



9.2.46 W  
9.2.46  
12/2/46 S / J  
9.2.46  
12/2/46 S / J

9077

The proposal is to sanction the payment in the current year of an additional subsidy of Rs.73,200 to the South Kanara District Board to cover the <sup>anticipated</sup> deficit in the Elementary Education Fund Account on account of the grant of dearness allowance to the teachers in the Elementary schools.

2. In G.O.No.1393 Edn. dated 11-9-45 the Government sanctioned an advance subsidy of Rs.1,73,000 equal to 2/3 of the deficit <sup>as then</sup> anticipated in the Elementary Education Fund Account on the basis of the R.E.1945-6 and ordered that the question of paying a further subsidy of Rs.86,000 towards the anticipated deficit might be considered on receipt of the R.E.1945-6, when a better appreciation of the financial position could be made.

The E.P.H. department have now examined the financial position of the E.E. Fund on the basis of the R.E.1945-6, according to which a deficit of Rs.73,200 is anticipated after taking into account the subsidy of Rs.1,73,000 already sanctioned by the Government. They accordingly propose that an additional subsidy of Rs.73,200 <sup>to cross</sup> ~~equal to~~ the anticipated deficit may be sanctioned. They also state that it is not possible to ask the District Board to enhance further the rate of education tax levied by it at 12 pies in the rupee of land revenue at present, as the District Board is not a well-to-do one and that, unless the additional subsidy is sanctioned immediately, the salaries of teachers will be left in arrears.

3. The total amount of subsidy already paid to the District Board in the current year and of the additional subsidy now proposed works out to Rs.2,46,200 against Rs.2,88,800 provided for in the R.E.1945-6 towards payment of dearness allowance to the teachers in the Elementary schools. It is submitted that <sup>a</sup> Government subsidy is payable only to the extent to which a local body is unable to provide funds from its own resources. The question whether the District Board will be able to make <sup>an</sup> additional contribution from its

A mp. 2 above

See p. 4 mp. 2 para 1  
mp. 7 of 9  
G.O. 1393 Edn. (D)  
11-9-45

para 4 mp. 8 of 9 do

para 3 mp. 1-2 above

A mp. 2 above

A mp. 3 above

A mp. 3 above

173000  
73200  
246200

A mp 140

173  
96  
255  
1,73 +

15/2

General Funds to the E.E. Fund ~~(from the additional income that will accrue to the Board under appeal toll compensation and other sources)~~ has not been examined. Pending examination of that question, this department may suggest that a subsidy of Rs. 50,000 may be sanctioned for the present in view of the difficulties pointed out at A ~~above~~ on p.5 above.

Pl. see below  
K 24  
15.2.46.

4. The proposal of E.P.H. at A on p.3 above in regard to the payment of <sup>an</sup> advance subsidy towards the deficit anticipated in the B.E. 1946-7 does not call for any remarks in Finance at this stage pending examination of the question referred to at B on p.4 above.

24

<sup>DIR</sup> 14.2.46 hb K above: In August last Z.A. noted that the General Fund of the A.P. Bd was itself expected to work with a deficit in the current year & that it was not possible for ~~an~~ addl. contribution being made from that fund to the E.E. Fund. Z.A. may however be requested to examine the question again with reference to the latest position as disclosed by the A.P. Bd for 1945-6. If they consider that it is not possible to make any addl. contribution from the General Fund to the E.E. Fund Fin. need not object to an addl. subsidy of Rs. 73,200 being sanctioned from Provincial Revenues (If, after the close of the year it is found that the Govt. subsidy was in excess of the actual requirements, the A.P. Bd. will be asked to refund the excess.)

p.2  
203 E.P.H.  
11.9.45

P

M

T.V.V.  
3.50 PM  
16.2.46

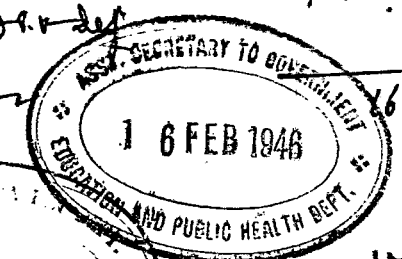
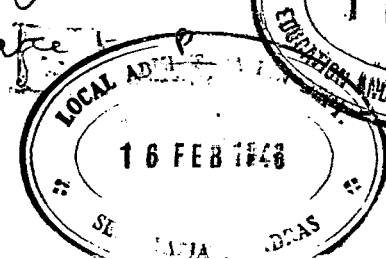
24  
15.2.46. hb  
16.2.46

24 P.H.

Amr. 9077  
273-1

to A.A. Dept for remarks with reference to above  
24  
16.2.46

24  
16/2/46



3.45 P.M.

40

LB

a ~~draft~~ <sup>file</sup> has been sent to this Dept. to re-examine the question whether in the light of the R.E. for 1945-46, the Sikdara or Bdn. can pay an additional contribution from the General to the Elementary Education Fund in 1945-46. Attention is invited in this connection to the <sup>previous</sup> note at pp. 1-2 of to Govt. No. 1393 Edu. 11.9.45.

(D)

The General Fund Budget of the St. Bd. has been received but it has not yet been ~~discussed~~ <sup>examined</sup> in detail. The R.E. for 1945-46 has been ~~submitted~~ <sup>continued</sup> for the purpose of this file. It is found that it is ~~presented~~ <sup>as presented</sup> by the Board close with a deficit of Rs. 2,18,510, after taking into account the entire arrears to be compensated of Rs. 75,842 already drawn by the Board to wipe off the deficit in the General account at the end of 1945-46. In view of this, ~~the~~ <sup>the</sup> satisfactory financial position under the General acct. ordinary. The Board ~~cannot~~ <sup>therefore</sup> afford to make any additional contribution to the Ele. Education Fund over & above the amount (Rs. 40,540) already ~~approved~~ <sup>approved while passing over to the E.E. Bd. budget provided for in the R.E. for 1945-46.</sup>

a grant will be necessary to this Bd. in the current year for the payment of dearness allowance ~~debit~~ <sup>debit</sup> to the St. Bd. also

2. With these remarks the file may be returned to E.E. Bd. Dept. through Finance.



18/2/46

18/2/46

Very

St. P. H.

18/2/46

LA 6000.4765-1 Bud II

9741



not see again or when the draft order may be ~~revised~~ <sup>revised</sup> to the case with reference to

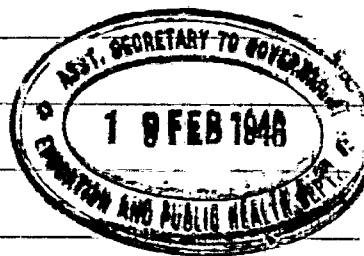
Finance note at 'M' on p. 6 and a page. 18.2.46 has been added to the draft. Finance may see before issue

E. P. H. No. 48960/46-3 18/2/46

18/2/46 Finance

7 Mr. (Exp. B.)

Please see the previous firm notes on pp 5-6 above and the notes following. In the circumstances explained by L.A. on p 7 above, the draft order may be accepted.



10,205

NR  
19.2.46

NY  
19.2.46

E.L.H.

Amo 974108-1  
19.2.46

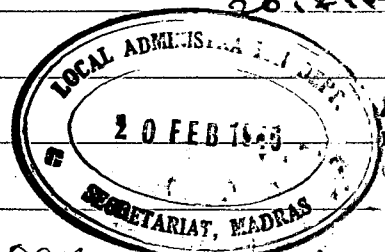
Enclosed to 4046

The draft order put up may issue. After issue the file may be sent to L.A. for remarks with reference to B on page 4 ante.

NR  
19.2.46  
R.M.  
19.2.46 L.A. (after issue)

NR 96A-4  
20.2.46

L.A. Dept  
(Bud II)



The file has been sent to this Dept for remarks whether the <sup>Bd's</sup> General Fund can spare any additional amount towards the deficit anticipated in the El-Education Fund Account for 1946-47.

5329

This point will be noted on by this Dept & in the general fund budget file which will be examined & sent to E.L.H. Dept shortly.

E.L.H. Dept may be informed accordingly.

NR  
22.2.46  
11.80  
22.2.46

LL  
23.2.46

E.L.H.

L.A. Dept  
19.2.46

NR 23.2.46

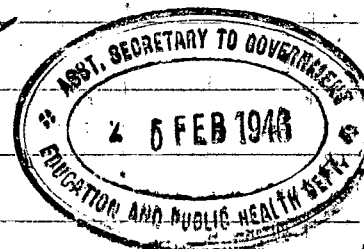
Chwone 5329-1

23.2.46

The file may be sent till 15.2.46 or

NR  
25.2.46 till the receipt of the general fund budget which is earlier.

NR  
26.2.46



NR  
25.2.46

11313

2. The file dealing with the general funds (the 1st deft. have not been the cost from the general funds cannot be estimated but the entire area till compensation of <sup>payable in 19 sub-47</sup> Rs 75,000 may be got adjusted towards the deficit in the E.F. fund account. The deficit will then be reduced to Rs 234 lacs. The question whether a subsidy to cover the third of the deficit should be paid early in April or after the closing of the year or July balance for 19 sub-47 is known has been raised in the file dealing with the West Javan Bridges. A decision on the question may be awaited.

16-3 sub <sup>18/3/46</sup>

The Finance Dept. have noted that a subsidy to cover two thirds of the anticipated deficit can be paid in April itself only in case of Dr. Board which cannot carry on the administration of schools till June 1 without a deficit in the E.F. fund account. The ordinary charge works out to Rs 8.73 lacs. The cost in 19 sub-47 of the scheme of compulsory ed. and supply of midday meals will be Rs 1.71 lacs. The total charges come to Rs 10.44 lacs for a year or Rs 87,000 (monthly). The monthly income from ed. tax and fee subsidy works out to Rs 39,000. There will be a gap of Rs 48,000 between the monthly receipts & charges. The gap for three months (April to June) will be Rs 1,44,000. The lump sum payment (for contribution in respect of ed. tax, contribution from the general funds & the area till compensation grant) total to Rs 1.84 lacs. If the amount are adjusted this month, it will be possible for the Dr. Board to carry on till June without a deficit in the E.F. fund account. A subsidy towards the deficit may be paid in June after

181  
282  
13 of 6.63  
12

67620 13 of  
540  
1:842  
18400

E B2

pay the charge balance for 1945-46  
2 of the items expressed  
incurred in orders may now be passed

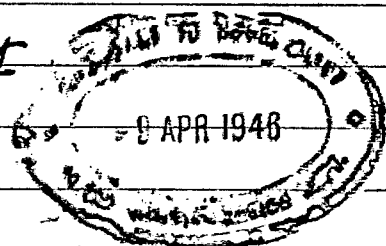
in the larger charge a deficit one draft  
below for app LA may see before issue

E. M. Y. P. H.  
No. 4896 22/4/46  
8/4

8-4-46

8/4/46 LA

L. A. Sept  
(c)

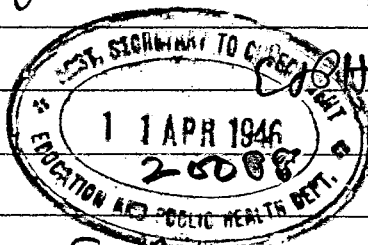


Previous note of this Sept. cap & ante, the  
note of E & B. H. from p. 9 ante and the draft orders  
below may be passed and the file returned to  
E & B. H.

10250

11/8/46  
9-4-46

100  
10-4-46



H. R. S  
9-4-46

pp. 10-4-46

E & B. H.

May issue

2m. B2

11/4/46 S

11/4/46

L. A. 200 10250-1.C.  
10-4-46